

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

FILED  
RICHARD W. NAGEL  
CLERK OF COURT

MAY - 2 2025 2: 51 P

UNITED STATES OF AMERICA,

Plaintiff,

vs.

DURRELL GIVENS-CALDWELL,

Defendant.

CASE NO.

U.S. DISTRICT COURT  
SOUTHERN DISTRICT  
OF OHIO-COLUMBUS

JUDGE

2:25-CR-178  
Graham

INFORMATION

18 U.S.C. § 371

**THE UNITED STATES ATTORNEY CHARGES:**

At times material to the Information:

1. From around 2015 through around 2022, Defendant DURRELL GIVENS-CALDWELL owned and operated Fortune Elite Business Solutions (“Fortune”), a tax-preparation business in Columbus, Ohio.
2. From around 2020 through around 2021, GIVENS-CALDWELL hired Person 1 as a return preparer at Fortune.

COUNT ONE

**(Conspiracy to Aid in the Preparation of a False and Fraudulent Tax Return)**

3. Paragraphs 1 through 2 are incorporated here.
4. From around tax year 2018 through around tax year 2021, in the Southern District of Ohio, Defendant DURRELL GIVENS-CALDWELL, Person 1, and others known and unknown to the U.S. Attorney, knowingly and voluntarily

conspired and agreed to commit the offense of aiding in the preparation of a false and fraudulent tax return, in violation of 26 U.S.C. § 7206(2).

**Object of the Conspiracy**

5. The object of the conspiracy was for **GIVENS-CALDWELL** and Person 1 to falsify client returns to maximize refunds, which permitted the coconspirators to share in the fraudulent refunds and expand their business by advertising large refunds.

**Manner and Means of the Conspiracy**

It was part of the conspiracy that:

6. **GIVENS-CALDWELL**, Person 1, and others prepared false returns for Fortune clients, including through false Schedules C and false Forms 7202.

7. **GIVENS-CALDWELL** and Person 1 exchanged text messages discussing methods to maximize client refunds without raising suspicion with the IRS.

8. **GIVENS-CALDWELL** filed false returns prepared by himself, Person 1, and others.

**Overt Acts**

9. On or around February 7, 2019, **GIVENS-CALDWELL** filed a return he had prepared for a client that included a false Schedule C and caused a tax loss of approximately \$194.

10. On or around February 2, 2021, **GIVENS-CALDWELL** and Person 1 exchanged text messages about how to inflate client refunds. After **GIVENS-CALDWELL** explained how to “play with” the numbers on a Schedule C, Person 1

sent a photo of an online Schedule C and replied, “I put 1600 in there & it went from 243 to 5619.” **GIVENS-CALDWELL** replied, “Told you !” and quickly followed up with, “But you don’t wanna go overboard . . . . Because they’ll audit.”

11. On or around March 30, 2022, **GIVENS-CALDWELL** filed a return prepared by Person 1 that included a false Schedule C and a false Form 7202 and caused a tax loss of approximately \$15,319.

**In violation of Title 18, United States Code, Section 371.**

**KELLY A. NORRIS**  
**Acting United States Attorney**

*David J. Twombly*  

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**DAVID J. TWOMBLY (92558)**  
**Assistant United States Attorney**